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# ASSESSMENT information bulletin

Bud Gregory  
Minister  
T.M. Russell  
Deputy Minister

Government  
Publications

Number 1-84

June, 1984

ON

## SUBJECT: "DISABLED AND SENIORS IN THE COMMUNITY" PROGRAM

Ontario Revenue Minister Bud Gregory has introduced legislation to implement the new "Disabled and Seniors in the Community" Program announced in the Treasurer's Budget on May 15, 1984. This new program is administered by the Ontario Ministry of Revenue's 31 Regional Assessment Offices and is summarized as follows:

### PURPOSE

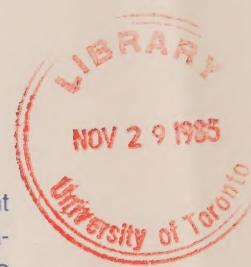
- To further ensure the continued well-being and independence of the province's handicapped and senior citizens by helping them stay comfortably in their own homes.
- To encourage other property owners to undertake alterations, improvements or additions to their property for the purpose of providing residential accommodation to either disabled or senior citizens who would otherwise require institutional care.

These objectives are met by exempting from property taxation the value of those alterations, improvements or additions undertaken as of May 16, 1984, to property for the above-noted purposes.

### ELIGIBILITY FOR PROPERTY TAX EXEMPTION

- Applies to alterations, improvements or additions commenced after May 15, 1984, to properties of not more than three residential units, for the purpose described below.
- The alterations, improvements or additions are undertaken for the purpose of providing residential accommodation for the disabled or senior citizen(s) who, without these alterations, improvements or additions, would otherwise require care in an institution.
- Only the assessed value of the alterations, improvements or additions concerned for the above-noted purpose is exempt from property taxation and so long as the disabled or senior citizen(s) resides in the property as his/her principal place of residence.

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Ministry  
of  
Revenue

Bud Gregory  
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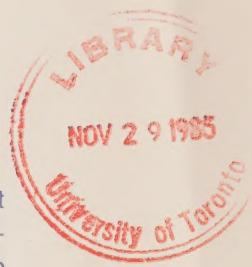
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- Only the assessed value of the alterations, improvements or additions constructed for the above-noted purpose is exempt from property taxation and for only as long as the disabled or senior citizen(s) resides in the property as his/her/their principal place of residence.



## **DISABLED AND SENIOR CITIZENS IN THEIR OWN HOMES:**

- Property owned by disabled or senior citizens also qualifies for property tax exemptions if the alterations, improvements or additions, begun after May 15, 1984, were undertaken to allow the owner(s) to continue to reside at the property as his/her/their principal place of residence.

## **PROPERTY OWNERS PROVIDING ACCOMMODATION FOR DISABLED AND SENIOR CITIZENS:**

- The owner of the property for which a property tax exemption is being sought must complete an affidavit (available at Regional Assessment Offices) describing the alterations, improvements or additions, begun after May 15, 1984, for the purpose of providing residential accommodation for the disabled or senior citizen(s) who, without these alterations, improvements or additions, would require care in an institution. As well, the affidavit will affirm that the disabled or senior citizen(s) is currently residing at the property as his/her/their principal place of residence.

*Note: The eligibility conditions described here are for general information only. More detailed program information, eligibility requirements and application procedures are available through the Regional Assessment Office.*

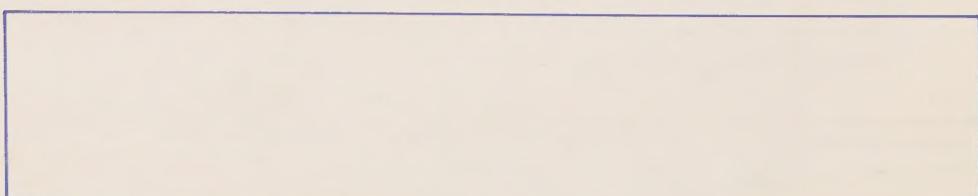
## **RAISING THE NON-TAXABLE CEILING OF HOME REPAIRS AND MODEST IMPROVEMENTS**

The new legislation introduced by Revenue Minister Bud Gregory will raise the general ceiling which allows property owners to make repairs and modest improvements to their homes without incurring increases to their assessments and subsequently their tax bills. This ceiling will be raised from the current \$2,500 market value level to \$5,000 to become effective on May 16, 1984.

The \$2,500 ceiling was established in 1971, and was at that time considered a reasonable dollar level to allow property owners to undertake repairs, maintenance and modest improvements without a tax penalty. Today this ceiling has been eroded by inflation, such that it is difficult to distinguish between non-assessable maintenance activities, and more substantial alterations and additions. This new \$5,000 limit will be more reflective of today's property maintenance and construction costs, thereby continuing a comfortable margin within which ratepayers can make reasonable improvements to their homes without property tax increases. Of course, major additions and renovations to properties beyond this new level will continue to be assessed and taxed in the usual way.

This measure is consistent with the new "Disabled and Seniors in the Community" Program described above, in that homeowners generally should receive similar encouragement to maintain and improve their properties themselves such that they may continue to remain comfortably in their own homes. This measure will also have a stimulative effect on the home improvement industry through increased sales of building materials and supplies.

**For further information please contact your local Ontario Ministry of Revenue Regional Assessment Office, listed in the blue pages of your telephone directory, or:**







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